

**State of Alaska  
Department of Revenue**

**2003  
Alaska Fisheries Business Tax Return  
(Includes Seafood Marketing Assessment Return)**



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**Mailing Address**

State of Alaska  
Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, AK 99811-0420

**State of Alaska**  
**2003 Fisheries Business Tax Return**  
**Developing Commercial Fisheries List**

**Effective January 1 - December 31, 2003**

Developing commercial fisheries are taxed at a lower rate than established commercial fisheries. A developing commercial fishery is one that has been so designated by the Alaska Department of Fish and Game (AS 16.05.050(11)). Below is a list of fish and shellfish species considered to be developing commercial fisheries.

**CAUTION:** Please make sure that any species you list on the 2003 Developing Schedules 1-5 are included in the list below. Species not listed are considered to be established commercial fisheries and must be reported on the 2003 Established Schedules 1-5.

If you claim any species on the Developing Schedules 1-5 that are not included in the list below, your return will be adjusted to reflect the higher tax for established commercial fisheries. In addition, penalties and interest will be assessed if applicable.

**Developing Statewide**

Aquatic plants  
Arrowtooth flounder

Hagfish  
Lamprey  
Sandfish

Snails (except abalone)  
Squid

**Developing in Certain Areas**

**Abalone**

Developing in all waters except the Southeast/Yakutat Area (5 AAC 38.100).

**Black Rockfish**

Developing in the Westward Region only west of 164° 44' W long, and in Southeast (5 AAC 28.100). Black rockfish is established in Cook Inlet.

**Clams**

Developing in all waters except hardshell and razor clams are established in the Cook Inlet Area (5 AAC 38.300) and geoduck clams are established in Southeast Alaska (5 AAC 38.100).

Crab (except Dungeness, *C. bairdi* and *C. opilio tanner*, Korean hair crab, red, blue, and brown king crab) Developing in all waters.

**King Crab**

Developing in the St Lawrence Island section of the Bering Sea (5 AAC 34.905(3)).

**Flatfish and Sole**

Developing in all waters except in Southeast (5 AAC 28.105(1)(2)(3)). Yellowfin Sole, Greenland Turbot and Rock Sole are established statewide.

**Freshwater Finfish, all species**

Developing in all waters, except that eulachon smelt fisheries permitted in Prince William Sound and Southeastern Alaska are established.

**Halibut**

Developing in section 4D-N (St. Lawrence).

**Herring, food and bait**

Developing in the following waters:

- (1) Chignik (5 AAC 27.550)
- (2) Alaska Peninsula - Aleutian Islands (5 AAC 27.600), except for the Eastern Aleutians Area comprised of the Unimak, Akutan, and Unalaska Districts and that portion of the Umnak District East of Samalga Pass. Developing in the Bering Sea and Chukchi sea area waters only in the following districts:
  - (1) Port Clarence Districts; (5 AAC 27.905(c))
  - (2) Kotzebue District (5 AAC 27.905(d)).

**Herring, sac roe**

Developing in the Kuskokwin, Bering Sea and Chukchi Sea area waters only in the following districts.

- (1) Port Clarence Districts; (5 AAC 27.905(c))
- (2) Kotzebue District (5 AAC 27.905(d))
- (3) Nunivak District (5 AAC 27.875(d)).
- (4) Norton Sound District (5 AAC 27.905 (b))

**Lingcod**

Developing in all waters except Southeast (5 AAC 28.105(1)(2)(3)), Prince William Sound (5 AAC 28.200), Cook Inlet (5 AAC 28.300).

**Octopus**

Developing in all waters, except octopi are established in the Cook Inlet area (5 AAC 38.300)

**Other groundfish (general)**

Developing in all waters except as noted above, and excluding pollock, Pacific cod, sablefish, halibut, yellowfin sole, Greenland turbot, rock sole and all permitted forage fish species which are established statewide.

**Rockfish (Except Black Rockfish)**

Developing in all waters except in Prince William Sound (5 AAC 28.200), Cook Inlet (5 AAC 28.300), and the Gulf of Alaska including Southeast (5 AAC 28.100, 5 AAC 28.400, 5 AAC 28.500).

**Pacific ocean perch**

Developing in all waters except the Gulf of Alaska (5 AAC 28.100, 5 AAC 28.400, 5 AAC 28.500, 28.550) and Bering Sea-Aleutian Islands (28.600, 28.700).

**Salmon**

Chum: Developing in the Norton Sound/Port Clarence area (5 AAC 04.200 (a) (b) (4) (5) (6)) and Kotzebue Area (5 AAC 03.100).  
 Pink: Developing in the Atka/Amlia Island area (5 AAC 11.100). Developing in the Arctic-Yukon-Kuskokwin region (5 AAC 03.100, 5 AAC 04.100, 5 AAC 05.100, and 5 AAC 07.100).

**Sea cucumber**

Developing in the waters of the Westward Region statistical area J west of 159° west longitude (5 AAC 38.400)

**Sea Urchin**

*Green* sea urchin: Developing in all waters, except in Cook Inlet area (5 AAC 38.300).

*Red* sea urchin: Developing in all waters, except in the Cook Inlet area (5 AAC 38.300) and Southeast area (5 AAC 38.100).

**Shrimp (pot gear)**

Developing in the Westward Region (Kodiak, Alaska Peninsula/Aleutian Island area (5 AAC 31.500). Pot Shrimp fisheries are established in the Southeast area (5 AAC 31.100), Prince William Sound (5 AAC 31.200) and Cook Inlet (5 AAC 31.300).

**Shrimp (trawl gear)**

Developing in the Bering Sea waters north of 54° 36' for all types of trawl gear. Sidestriped shrimp are established for trawl gear in Prince William Sound.

**Species Code List for Fisheries Business**  
*Use this list when completing schedules for your return.*

<b>Species Code</b>	<b>Common Name</b>	<b>Species Code</b>	<b>Common Name</b>
860	abalone	129	flounder, starry
521	arctic char (anadromous)	610	grayling
520	arctic char (general)	193	greenling, atka mackerel
522	arctic char (nonanadromous)	190	greenling, general
630	blackfish	194	greenling, kelp
855	blue mussel	191	greenling, rock
590	burbot	192	greenling, whitespot
810	clam, butter	213	grenadier (rattail)
820	clam, cockle	100	groundfish, general
842	clam, eastern softshell	212	hagfish, pacific
849	clam, general (deadloss)	200	halibut
815	clam, geoduck	230	herring byproducts
840	clam, little-neck	233	herring, bait
830	clam, razor	235	herring, food
812	clam, surf	231	herring, roe on kelp
260	cod, longfin	232	herring, roe only
110	cod, pacific (gray)	234	herring, with sac roe
899	coral	570	inconnu (sheefish)
922	crab, blue king	650	lake chub
927	crab, blue king (deadloss)	601	lamprey, arctic
900	crab, box	603	lamprey, brook
909	crab, box (deadloss)	600	lamprey, pacific
923	crab, brown king	602	lamprey, river
928	crab, brown king (deadloss)	130	lingcod
910	crab, dungeness	640	longnose sucker
919	crab, dungeness (deadloss)	870	octopus
920	crab, king (general)	880	oysters
929	crab, king (general, deadloss)	141	perch, pacific ocean
940	crab, korean horsehair	500	pike, northern
949	crab, korean horsehair (deadloss)	270	pollock (whiting)
951	crab, multispina	970	pollock (whiting--CDQ)
921	crab, red king	97	prowfish
926	crab, red king (deadloss)	142	rockfish, black
924	crab, scarlet king	167	rockfish, blue
925	crab, scarlet king (deadloss)	137	rockfish, bocaccio
937	crab, tanner (bairdi, deadloss)	146	rockfish, canary
930	crab, tanner (general)	149	rockfish, china
939	crab, tanner (general, deadloss)	138	rockfish, copper
938	crab, tanner (opilio, deadloss)	159	rockfish, darkblotched
931	crab, tanner, bairdi	154	rockfish, dusky
933	crab, tanner, grooved	135	rockfish, greenstripe
932	crab, tanner, opilio	136	rockfish, northern
934	crab, tanner, triangle	139	rockfish, other
953	crab, verrilli	147	rockfish, quillback
531	dolly varden (anadromous)	140	rockfish, red
530	dolly varden (general)	153	rockfish, redbanded
532	dolly varden (nonanadromous)	158	rockfish, redstripe
210	eels or eel-like fish	150	rockfish, rosethorn
118	flatfish, deep water	151	rockfish, rougheye
119	flatfish, shallow water	166	rockfish, sharpchin
133	flounder, alaska plaice	152	rockfish, shortraker
121	flounder, arrowtooth	157	rockfish, silvergray
120	flounder, general	143	rockfish, thornyhead (idiots)

## Species Code List for Fisheries Business

*Use this list when completing schedules for your return.*

Species Code    Common Name	Species Code    Common Name
148    rockfish, tiger	700    skate, general
168    rockfish, unspecified demersal	516    smelt, capelin
169    rockfish, unspecified pelagic	511    smelt, eulachon
144    rockfish, unspecified slope	510    smelt, general
156    rockfish, widow	512    smelt, longfin
145    rockfish, yelloweye (red snapper)	514    smelt, pond
175    rockfish, yellowmouth	513    smelt, rainbow
155    rockfish, yellowtail	515    smelt, surf
710    sablefish (blackcod)	890    snails
999    salmon byproducts	126    sole, butter
401    salmon roe, chinook	124    sole, dover
405    salmon roe, chum	128    sole, english
403    salmon roe, coho	122    sole, flathead
404    salmon roe, pink	131    sole, petrale
402    salmon roe, sockeye	125    sole, rex
410    salmon, chinook	123    sole, rock
411    salmon, chinook under 21 in.	132    sole, sand
450    salmon, chum	127    sole, yellowfin
430    salmon, coho	875    squid, california market
490    salmon, groundfish bycatch	661    stickleback, ninespine
440    salmon, pink	660    stickleback, threespine
400    salmon, roe (unspecified)	680    sturgeon, general
420    salmon, sockeye	681    sturgeon, green
170    sardine, pacific (pilchard)	683    sturgeon, siberian
220    saury, pacific	682    sturgeon, white
852    scallop, ( deadloss)	250    tomcod, pacific
851    scallop, pink (or calico)	670    trout perch
850    scallop, weathervane	555    trout, brook
161    sculpin, coastrange	561    trout, cutthroat (anadromous)
163    sculpin, fourhorn	560    trout, cutthroat (general)
160    sculpin, general	562    trout, cutthroat (nonanadromous)
164    sculpin, prickly	550    trout, lake
165    sculpin, riffle	541    trout, rainbow
162    sculpin, slimy	540    trout, steelhead
895    sea cucumber	720    tuna, albacore
896    sea urchin	134    turbot, greenland
180    shad	101    waste fish (from trawl shrimp)
689    shark, general	584    whitefish, arctic cisco
690    shark, salmon	585    whitefish, bering cisco
691    shark, spiny dogfish	588    whitefish, broad
969    shrimp, (general, deadloss)	580    whitefish, general
964    shrimp, coonstripe	589    whitefish, humpback
960    shrimp, general	583    whitefish, least cisco
963    shrimp, humpy	587    whitefish, pygmy
961    shrimp, pink	586    whitefish, round
962    shrimp, sidestripe	211    wrymouths
965    shrimp, spot	

**2003 Alaska Fisheries Business Tax Return**  
**FORM 04-574**

This form is available online at [www.tax.state.ak.us](http://www.tax.state.ak.us)

**DEPT USE ONLY**

Envelope #

FSN

**Due: March 31, 2004**

Federal EIN or SSN			Fisheries Business License Number		
Individual or Corporation Name			Facility Location or Vessel Name		
Business Name			Telephone Number		Fax Number
Mailing Address			E-mail Address		
City	State	Zip Code	Check if: <input type="checkbox"/> Amended (attach explanation)		
Contact Person		Title	<b>ONE RETURN PER LICENSE</b>		

**Tax Liability**

1a. Established. Enter amount from Part 1, line 8.....	1a		
1b. Developing. Enter amount from Part 2, line 8.....	1b		
1c. Total Tax Liability Add lines 1a and 1b.....	1c		

**Credits**

2a. A.W. "Winn" Brindle Credit. Schedule WB, line 4.....	2a		
2b. Alaska Education Credit and/or Alaska Veterans' Memorial Endowment Fund Credit. Schedule EC, line 4 (may not exceed \$150,000).....	2b		
2c. Salmon Credits from Schedule SPDU.....	2c		
2d. Total Credits. Add lines 2a thru 2c.....	2d		

**Total Liability**

3. Net Fisheries Business Tax ( subtract line 2d from 1c).....	3	
4. Salmon Credit Recapture from Schedule SPDU .....	4	
5. Total Liability (Add lines 3 & 4).....	5	

**Payments**

6a. 2003 Monthly and Estimated tax payments.....	6a		
6b. Other payments or credit from prior year (\$25 license fee is not a prepayment).....	6b		
6c. Total payments. Add lines 6a and 6b.....	6c		

**Amount Due**

7. If line 6c is less than or equal to line 5, subtract line 6c from line 5.....	Amount You Owe	7	
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**Overpayment**

8a. If line 6c is greater than line 5, subtract line 6c from line 5.....	Amount Overpaid	8a	
8b. Amount of overpayment to be credited to 2004 estimated tax.....	8b		
8c. Amount of overpayment to be applied to 2003 Seafood Marketing Assessment Return or other tax (specify).....	8c		
8d. Amount of overpayment to be refunded.....	8d		

**Note:** If your liability exceeds \$150,000, you must use Electronic Funds Transfer (EFT) or wire transfer funds.

**Check if you are remitting by:** ☐ Wire Transfer ☐ EFT Receipt Number \_\_\_\_\_

To avoid wire transfer fees, sign up for the Alaska EFT Program, known as ASAP,  
go to [www.tax.state.ak.us/forms/index.htm#asap](http://www.tax.state.ak.us/forms/index.htm#asap) or call us for information.

*I declare under penalty of unsworn falsification that the information provided in this return has been reviewed by me, and to the best of my knowledge and belief is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.*

Signature	Type or Print Name	Date
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**DEPARTMENT USE ONLY**

**VALIDATION**

**PMD:**

**2003 Alaska Fisheries Business Tax Return**  
**FORM 04-574**

Business Name	Federal EIN or SSN	Fisheries Business License Number
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**NOTE.** First complete Schedules 1-5 as appropriate for your fisheries business, then transfer the totals to Part 1 and Part 2 below.

**PART 1: ESTABLISHED**

		Schedule	Column A Floating Facility	Column B Shore-Based Salmon Cannery	Column C Shore-Based Facility
1.	1E	Caught and Processed			
2.	2E	Purchased and Processed			
3.	3E	Transported Unprocessed			
4.	4E	Custom Processing by Others			
5.	5E	Custom Processing for Others			
6.	<b>TOTAL VALUE.</b> Add schedules 1-5				
<b>Tax Rate</b>			<b>5% (.05)</b>	<b>4.5% (.045)</b>	<b>3% (.03)</b>
7.	<b>TAX.</b> Multiply line 6 by tax rate				
<b>For Department Use Only</b>			<b>60621</b>	<b>60622</b>	<b>60623</b>
8.	<b>Established Fisheries Tax.</b> Add each entry from line 7. Enter on Page 8, line 1a.....				

**PART 2: DEVELOPING**

		Schedule	Column A Floating Facility	Column B Shore-Based Facility
1.	1D	Caught and Processed		
2.	2D	Purchased and Processed		
3.	3D	Transported Unprocessed		
4.	4D	Custom Processing by Others		
5.	5D	Custom Processing for Others		
6.	<b>TOTAL VALUE.</b> Add schedules 1-5			
<b>Tax Rate</b>			<b>3% (.03)</b>	<b>1% (.01)</b>
7.	<b>TAX.</b> Multiply line 6 by tax rate			
<b>For Department Use Only</b>			<b>60624</b>	<b>60625</b>
8.	<b>Developing Fisheries Tax.</b> Add each entry from line 7. Enter on Page 8, line 1b.....			

**PART 3: Seafood Marketing Assessment Value**

Add each entry from line 6, Part 1 and 2. Enter on Form 04-578 Seafood Marketing Assessment Return.....	Transfer To Form 04-578
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**2003 Alaska Fisheries Business Tax Return  
FORM 04-574**

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**Schedule 1E**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 1E - ESTABLISHED: CAUGHT AND PROCESSED**

This schedule must be completed for all established fisheries resources processed by your company that were taken in company-owned or company-subsidized boats operated by employees, or in boats operated under lease or other agreement.

<b>A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)</b>					<b>Processing Location Code</b> <small>(See Instructions)</small>				
Species	Spec. Code			Pounds	Value				

**Total Value.** Enter total on Part 1, line 1, column A.....

<b>B. SHORE-BASED SALMON CANNERY</b>					<b>Processing Location Code</b>				
Species	Spec. Code			Pounds	Value				
King	4	1	0						
Red	4	2	0						
Coho	4	3	0						
Pink	4	4	0						
Chum	4	5	0						

**Total Value.** Enter total on Part 1, line 1, column B.....

<b>C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)</b>					<b>Processing Location Code</b>				
Species	Spec. Code			Pounds	Value				

**Total Value.** Enter total on Part 1, line 1, column C.....

**2003 Alaska Fisheries Business Tax Return**  
**FORM 04-574**

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**Schedule 1D**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 1D - DEVELOPING: CAUGHT AND PROCESSED**

This schedule must be completed for all developing fisheries resources processed by your company that were taken in company-owned or company-subsidized boats operated by employees, or in boats operated under lease or other agreement. **NOTE:** A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

**A. FLOATING FACILITY**

Species	Spec. Code			Area Caught	Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 2, line 1, column A . . . . .

**B. SHORE-BASED FACILITY**

Species	Spec. Code			Area Caught	Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 2, line 1, column B . . . . .



## Page \_\_\_\_\_ of \_\_\_\_\_

Business Name	Federal EIN or SSN	Fisheries Business License No.
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This schedule must be completed for all established fisheries resources that your company purchased and processed.

<b>Processing Location Code</b> (See Instructions)
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[illegible]

\_\_\_\_\_

### Processing Location Code

Species	Spec. Code			Pounds	Value	Location Code			
King	4	1	0						
Red	4	2	0						
Coho	4	3	0						
Pink	4	4	0						
Chum	4	5	0						

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Processing Location Code	Processing Location	Processing Location Description
01	01	01
02	02	02
03	03	03
04	04	04
05	05	05
06	06	06
07	07	07
08	08	08
09	09	09
10	10	10
11	11	11
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**Schedule 2D**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 2D - DEVELOPING: PURCHASED AND PROCESSED**

This schedule must be completed for all developing fisheries resources that your company purchased and processed. **NOTE:** A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

**A. FLOATING FACILITY**

Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 2, line 2, column A . . . . .

**B. SHORE-BASED FACILITY**

Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 2, line 2, column B . . . . .

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**Schedule 3E**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 3E - ESTABLISHED: TRANSPORTED UNPROCESSED**

This schedule must be completed for all established fisheries resources that your company transported unprocessed outside the taxing jurisdiction of Alaska. Use additional schedules if more space is needed. **Note:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual to whom you shipped the resource.

**A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)**

Species	Spec. Code			Pounds	Value	Purchaser's Name and Address

**Total Value.** Enter total on Part 1, line 3, column A.....

**B. SHORE-BASED SALMON CANNERY**

Species	Spec. Code			Pounds	Value	Purchaser's Name and Address
King	4	1	0			
Red	4	2	0			
Coho	4	3	0			
Pink	4	4	0			
Chum	4	5	0			

**Total Value.** Enter total on Part 1, line 3, column B.....

**C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)**

Species	Spec. Code			Pounds	Value	Purchaser's Name and Address

**Total Value.** Enter total on Part 1, line 3, column C.....

**2003 Alaska Fisheries Business Tax Return  
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**Schedule 3D**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 3D - *DEVELOPING*: TRANSPORTED UNPROCESSED**

This schedule must be completed for all developing fisheries resources that your company transported unprocessed outside the taxing jurisdiction of Alaska. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual who purchased the resource. A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

**A. FLOATING FACILITY**

Area Caught	Species	Spec. Code	Pounds	Value	Purchaser's Name and Address
<b>Total Value.</b> Enter total on Part 2, line 3, column A . . . . .					

**B. SHORE-BASED FACILITY**

Area Caught	Species	Spec. Code	Pounds	Value	Purchaser's Name and Address
<b>Total Value.</b> Enter total on Part 2, line 3, column B . . . . .					

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**Schedule 4E**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 4E - ESTABLISHED: CUSTOM PROCESSING BY OTHERS**

This schedule must be completed for all established fisheries resources that your company had custom processed by another licensed fisheries business. Use additional schedules if more space is needed. **Note:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual who custom processed for you.

**A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)**

Fisheries Processor's		Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name							(See Instructions)			

**Total Value.** Enter total on Part 1, line 4, column A.....

**B. SHORE-BASED SALMON CANNERY**

Fisheries Processor's		Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name										
		King	4	1	0						
		Red	4	2	0						
		Coho	4	3	0						
		Pink	4	4	0						
		Chum	4	5	0						

**Total Value.** Enter total on Part 1, line 4, column B.....

**C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)**

Fisheries Processor's		Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name										

**Total Value.** Enter total on Part 1, line 4, column C.....

**2003 Alaska Fisheries Business Tax Return  
FORM 04-574**

Page \_\_\_\_ of \_\_\_\_

**Schedule 4D**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 4D - DEVELOPING: CUSTOM PROCESSING BY OTHERS**

This schedule must be completed for all developing fisheries resources that your company had custom processed by another fisheries business. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual who custom processed for you. A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

**A. FLOATING FACILITY**

Fisheries Processor's		Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name								(See Instructions)			

**Total Value.** Enter total on Part 2, line 4, column A .....

**B. SHORE-BASED FACILITY**

Fisheries Processor's		Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name								(See Instructions)			

**Total Value.** Enter total on Part 2, line 4, column B .....

**2003 Alaska Fisheries Business Tax Return  
FORM 04-574**

Page \_\_\_\_ of \_\_\_\_

**Schedule 5E**

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

**SCHEDULE 5E - ESTABLISHED: CUSTOM PROCESSING FOR OTHERS**

This schedule must be completed for all established fisheries resources that your company custom processed for someone other than another licensed fisheries business. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of **your** fisheries business, not the company or individual for whom you did custom processing.

**A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)**

Customer's Name and Address	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 1, line 5, column A.....

**B. SHORE-BASED SALMON CANNERY**

Customer's Name and Address	Species	Spec. Code			Pounds	Value	Processing Location Code			
	King	4	1	0						
	Red	4	2	0						
	Coho	4	3	0						
	Pink	4	4	0						
	Chum	4	5	0						

**Total Value.** Enter total on Part 1, line 5, column B.....

**C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)**

Customer's Name and Address	Species	Spec. Code			Pounds	Value	Processing Location Code			

**Total Value.** Enter total on Part 1, line 5, column C.....

**2003 Alaska Fisheries Business Tax Return  
FORM 04-574**

Page \_\_\_\_ of \_\_\_\_

**Schedule 5D**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 5D - *DEVELOPING*: CUSTOM PROCESSING FOR OTHERS**

This schedule must be completed for all developing fisheries resources that your company custom processed for someone other than another licensed fisheries business. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of **your** fisheries business, not the company or individual for whom you did custom processing. A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

**A. FLOATING FACILITY**

Customer's Name and Address	Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 2, line 5, column A . . . . .

**B. SHORE-BASED FACILITY**

Customer's Name and Address	Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 2, line 5, column B . . . . .



## Schedule 6

Business Name	Federal EIN or SSN	Fisheries Business License No.
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This schedule must be completed for fisheries resources that your company processed for other licensed fisheries businesses. Please provide the information below for each licensed fisheries business for whom you did custom processing for during the calendar year. Use a separate line for each species you processed for each business. Use additional schedules if more space is needed.

[illegible]

**FORM 04-574**

## Schedule 7

Business Name	Federal EIN or SSN	Fisheries Business License No.

## SCHEDULE 7: SOLD UNPROCESSED IN ALASKA

This schedule must be completed for all established and developing fisheries resources sold unprocessed inside the State of Alaska by your company. Use a separate line for each species you sold to each purchaser. Use additional schedules if more space is needed.

**Note: Salmon must be itemized by subspecies.**

[illegible]

**FORM 04-574**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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This schedule must be completed for all established and developing fisheries resources reported by your company to the Alaska Department of Fish and Game as discarded. Use separate line for each species you discarded.

[illegible]

**2003 Alaska Fisheries Business Tax Return  
FORM 04-574**

**Schedule WB**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**A.W. "Winn" Brindle Scholarship Credit**

**Explanation of Credit.** A taxpayer is allowed a credit for contributions made during the tax year to the A.W. "Winn" Brindle Memorial Scholarship

**Limitation.** The credit is limited to 5% of the fisheries business tax liability. Complete only one schedule. If your fisheries business files more than one return, use this schedule for only one return.

1. Total Tax before Credit. Enter the amount from Page 8, line 1c, of your Alaska Fisheries Business Return.....	1	
2. A.W. "Winn" Brindle Scholarship Contribution made during 2003.....	2	
3. Multiply line 1 by 5% (.05).....	3	
4. Compare the amounts on lines 2 and 3. Enter the lesser amount here and on Page 8, line 2a, of Form 04-574.....	4	

Form 04-574.WB (Rev 12/03)

**2003 Alaska Fisheries Business Tax Return**

**Schedule EC**

**Education Credit and Alaska Veterans' Memorial Endowment Fund Credit**

Taxpayers may claim as a credit a portion of contributions to qualifying Alaska colleges and universities and to the Alaska Veterans' Memorial Endowment Fund. See Instructions on page 4 for limitations and more detail. The Veterans' Memorial Endowment Fund Credit expires after 6/30/2003

Payor	Name of College or University (if contribution to Veterans' Memorial Fund, enter "VMF")	Contribution(s)	
		Date	Amount

1. Total Qualified Contributions (attach worksheet if you made contributions for both the Education Credit and the Alaska Veterans' Memorial Endowment Fund Credit - see instructions on page 4).....	1	
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**Allowable Credit Calculation:**

2. Multiply the lesser of line 1 above or \$100,000 by 50% (0.5).....	2	
3. Enter 100% (for Education Credit) or 75% (for Alaska Veterans' Endowment Fund Credit) of the next \$100,000 contribution.....	3	
4. Total allowable credit. Add lines 2 and 3. Enter here and on page 8, line 2b, of Form 04-574. See Instructions for limitations....	4	

# 2003 Alaska Seafood Marketing Assessment FORM 04-578

DEPT USE ONLY

Envelope #

FSN

Due: March 31, 2004

Federal EIN or SSN			Telephone Number	Fax Number
Individual or Corporation Name			E-mail Address	
Business Name			Contact Person	Title
Mailing Address			Check if: <input type="checkbox"/> Amended (attach explanation)	
City	State	Zip Code	Make checks payable to: <b>Alaska Department of Revenue</b>	

A. Fisheries Bus. Lic No.	B. Facility Location or Vessel Name	C. Value of Seafood Products (from Part 3 of each Fisheries Tax Return)

1. Total value of seafood products listed in column C. (If less than \$50,000, skip line 2, sign the return, and file it on or before the due date).....
2. Assessment. Multiply the value on line 1 by .3% (.003).....  
 (This is your Seafood Marketing Assessment, please remit payment)

1	
2	

**Note:** If your liability exceeds \$150,000, you must use Electronic Funds Transfer (EFT) or wire transfer funds.  
**Check if you are remitting by:**

☐ Wire Transfer ☐ EFT Receipt Number \_\_\_\_\_

To avoid wire transfer fees, sign up for the Alaska EFT Program, known as ASAP, go to [www.tax.state.ak.us/forms.asp](http://www.tax.state.ak.us/forms.asp) or call us for information.

*I declare under penalty of unsworn falsification that the information provided in this return has been reviewed by me, and to the best of my knowledge and belief is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.*

Signature	Type or Print Name	Date
DEPARTMENT USE ONLY		VALIDATION
PMD:		

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**2003 Alaska Fisheries Business Tax Return**  
**Tax Exclusion**  
**Form 04-584**

Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, Alaska 99811-0420  
Telephone 907.465.3775  
Fax 907.465.3566

DEPT USE ONLY  
FSN

This return is for use only by a fisher claiming exclusion from payment of the fisheries business tax under AS 43.75.017.

Federal EIN or SSN			Fisheries Business License No.	Entry Permit No. or Interim Use Permit No.
Name			Vessel Name	
Mailing Address			Commercial Fisheries Vessel License Number	
City	State	Zip Code	Daytime Telephone Number	Fax Number

Under AS 43.75.017 and 15 AAC 75.035, a person is not liable for fisheries business tax when the fisheries resource is frozen aboard a fishing vessel if the following criteria are met:

- 1) the vessel is operated as a commercial fishing vessel under a valid commercial fishing license;
- 2) the fisheries resource is not processed beyond heading, gutting or cleaning, freezing and glazing;
- 3) the fisheries resource that is frozen was caught by the vessel;
- 4) the fisheries resource is sold by the person claiming an exclusion from the tax to a fisheries business licensed under AS 43.75; and
- 5) the person claiming the exclusion is the commercial fisher who caught the fisheries resource.

Please provide the information requested below for frozen fisheries resources you sold to a licensed fisheries business, and for which you are not liable for payment of the tax.

List only one species per line. For example, if you sold frozen Coho and frozen halibut to Company A, you would use two lines to report the resources sold to Company A.

**DEFINITION OF VALUE**

Statutes define "Value" as:

1. The market value of the fisheries resource if the taking of the fisheries resource is done in company-owned or company-subsidized boats operated by employees of the company or in boats that are operated under lease to or from the company or other arrangement with the company and if the fisheries resource is delivered to the company; in this subparagraph, "company" means a fisheries business, a subsidiary of a fisheries business, or a subsidiary or a parent company of a fisheries business; or
2. For fisheries resources other than those described in 1, the actual price paid for the fisheries resource by the fisheries business to the fisher, including indirect consideration and bonus amounts paid for fuel, supplies, gear, ice, handling, tender fees, or delivery, whether paid at the time of purchase of the fisheries resource or tendered as a deferred or delayed payment, in this subparagraph, "delivery" means:
  - a. Transportation of the fisheries resource from the boat or vessel on which the product was taken to a tender; or
  - b. If delivery was not to a tender, transportation of the fisheries resource from the boat or vessel on which the product was taken to a shore-based facility in which delivery of the fisheries resource is normally accepted.

**Please Note:** If you **export** or **transport** a fisheries resource out of the taxing jurisdiction of Alaska, you are liable for the tax and can not claim tax exclusion.

**Note: Salmon must be itemized by subspecies.**

Name of Fisheries Business who Purchased the Resource	Fisheries Business License No.	Species (one type per line)	Spec. Code	Pounds Sold	Value

*I declare under penalty of unsworn falsification that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.*

Signature	Type or Print Name	Date
DEPARTMENT USE ONLY		VALIDATION
PMD:		

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Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, Alaska 99811-0420  
Telephone 907.465.3775  
Fax 907.465.3566

**2003 Alaska Fisheries Business Report of  
Bonus or Other Additional Payments  
FORM 04-585**

DEPT USE ONLY

Envelope #

FSN

Federal EIN or SSN			Year in which resources were reported		Date bonus payment was made:	
Individual or Corporation Name					Fisheries Business License Number	
Business Name			Facility Location or Vessel Name			
Mailing Address			Telephone Number		Fax Number	
City	State	Zip Code	E-mail Address			
Contact Person		Title	Check if: <input type="checkbox"/> Amended (attach explanation)			

*This report must be filed and the additional tax paid no later than the last day of the month following the month in which the additional payment was made.*

**Additional Tax Liability**

1a. Established. Enter amount from Part 1, line 8.....	1a		
1b. Developing. Enter amount from Part 2, line 8.....	1b		
1c. <b>Total Tax Liability.</b> Add lines 1a and 1b.....	1c		

**Additional Credits**

2a. A.W. "Winn" Brindle Credit. Attach Schedule WB (line 4).....	2a		
2b. Alaska Education Credit. Attach Schedule EC (line 4).....	2b		
2c. Salmon Credits. Attach Schedule SPDU (line 8).....	2c		
2d. Total Credits. Add lines 2a thru 2c.....	2d		

**Total Liability**

3.Total Liability (subtract line 2d from line1c) .....	<b>Amount You Owe</b>	
	3	

**Note:** If your liability exceeds \$150,000, you must use Electronic Funds Transfer (EFT) or wire transfer funds.

**Check if you are remitting by:**

☐ Wire Transfer

☐ EFT Receipt Number\_\_\_\_\_

To avoid wire transfer fees, sign up for the Alaska EFT Program, known as ASAP, go to [www.tax.state.ak.us/forms.asp](http://www.tax.state.ak.us/forms.asp) or call us for information.

*I declare under penalty of unsworn falsification that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.*

Signature		Type or Print Name	Date
DEPARTMENT USE ONLY			
PMD:			

**2003 Alaska Fisheries Business Report of Bonus or Other Additional Payments  
FORM 04-585**

Business Name	Federal EIN or SSN	Fisheries Business License Number
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**NOTE.** First complete Schedules 1-5 as appropriate for your fisheries business. Then transfer the totals to Part 1 and Part 2 below.

**PART 1: ESTABLISHED**

Schedule			Column A Floating Facility	Column B Shore-Based Salmon Cannery	Column C Shore-Based Facility
1.	<b>1E</b>	Caught and Processed			
2.	<b>2E</b>	Purchased and Processed			
3.	<b>3E</b>	Transported Unprocessed			
4.	<b>4E</b>	Custom Processing by Others			
5.	<b>5E</b>	Custom Processing for Others			
6. <b>TOTAL VALUE.</b> Add schedules 1-5					
<b>Tax Rate</b>			<b>5% (.05)</b>	<b>4.5% (.045)</b>	<b>3% (.03)</b>
7. <b>TAX.</b> Multiply line 6 by tax rate					
<b>For Department Use Only</b>			<b>60621</b>	<b>60622</b>	<b>60623</b>
8. <b>Established Fisheries Tax.</b> Add each entry from line 7. Enter on Page 28, line 1a.....					

**PART 2: DEVELOPING**

Schedule			Column A Floating Facility	Column B Shore-Based Facility
1.	<b>1D</b>	Caught and Processed		
2.	<b>2D</b>	Purchased and Processed		
3.	<b>3D</b>	Transported Unprocessed		
4.	<b>4D</b>	Custom Processing by Others		
5.	<b>5D</b>	Custom Processing for Others		
6. <b>TOTAL VALUE.</b> Add schedules 1-5				
<b>Tax Rate</b>			<b>3% (.03)</b>	<b>1% (.01)</b>
7. <b>TAX.</b> Multiply line 6 by tax rate				
<b>For Department Use Only</b>			<b>60624</b>	<b>60625</b>
8. <b>Developing Fisheries Tax.</b> Add each entry from line 7. Enter on Page 28, line 1b.....				

**PART 3: Seafood Marketing Assessment Value**

Add each entry from line 6, Part 1 and 2. Enter on Form 04-586 Seafood Marketing Assessment Bonus Return.....	Transfer To Form 04-586

**2003 Seafood Marketing Assessment Report of  
Bonus or Other Additional Payments  
FORM 04-586**

Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, Alaska 99811-0420  
Telephone 907.465.3775  
Fax 907.465.3566

**DEPT USE ONLY**

**Envelope #**

**FSN**

Federal EIN or SSN			Telephone Number	Fax Number
Individual or Corporation Name			E-mail Address	
Business Name			Contact Person	Title
Mailing Address			Check if: <input type="checkbox"/> Amended (attach explanation)	
City	State	Zip Code	Make checks payable to: <b>Alaska Department of Revenue</b>	
<b>A. Fisheries Bus. Lic No.</b>	<b>B. Facility Location or Vessel Name</b>			<b>C. Seafood Products Value (Part 3 each Fisheries Bonus Return)</b>

1. Total value of seafood products listed in column C. (If less than \$50,000, skip lines 2 - 5, sign the return, and file it on or before the due date)

1	
2	

2. Assessment. Multiply the value on line 1 by .3% (.003)

**(This is your Seafood Marketing Assessment, please remit payment)**

**Note:** If your liability exceeds \$150,000, you must use Electronic Funds Transfer (EFT) or wire transfer funds.

**Check if you are remitting by:**

☐ Wire Transfer      ☐ EFT Receipt Number \_\_\_\_\_

To avoid wire transfer fees, sign up for the Alaska EFT Program, known as ASAP,  
go to [www.tax.state.ak.us/forms.asp](http://www.tax.state.ak.us/forms.asp) or call us for information.

*I declare under penalty of unsworn falsification that the information provided in this return has been reviewed by me, and to the best of my knowledge and belief is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.*

Signature	Type or Print Name	Date
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<b>DEPARTMENT USE ONLY</b>	<b>VALIDATION</b>
<b>PMD:</b>	

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**2003 Alaska Fisheries Business Tax Return  
FORM 04-574E**

**Use vouchers below for voluntary Estimated Tax payments ONLY.  
Please use Monthly Payment Form 04-568 if approved to make monthly payments on your  
Fisheries Business, SET/SMT and ASMI under AS43.75.055(c).**

All forms available online at [www.tax.state.ak.us](http://www.tax.state.ak.us)

**Make copies of these vouchers for future use.**

<b>Alaska Fisheries Business Tax Estimated Payment</b>			<b>Important: To insure proper credit, use the same name, EIN or SSN and license number that will be used on the return.</b>
Date	License Number	Federal EIN or SSN	<b>Calendar Year 2004</b>
Business Name			Date:
Mailing Address			Installment Amount: \$
City, State, Zip Code			For Department Use Only

Form 04-574E (Rev 11/03)

THIS FORM MUST ACCOMPANY ESTIMATED PAYMENTS

<b>Alaska Fisheries Business Tax Estimated Payment</b>			<b>Important: To insure proper credit, use the same name, EIN or SSN and license number that will be used on the return.</b>
Date	License Number	Federal EIN or SSN	<b>Calendar Year 2004</b>
Business Name			Date:
Mailing Address			Installment Amount: \$
City, State, Zip Code			For Department Use Only

Form 04-574E (Rev 11/03)

THIS FORM MUST ACCOMPANY MONTHLY PAYMENTS

<b>Alaska Fisheries Business Tax Estimated Payment</b>			<b>Important: To insure proper credit, use the same name, EIN or SSN and license number that will be used on the return.</b>
Date	License Number	Federal EIN or SSN	<b>Calendar Year 2004</b>
Business Name			Date:
Mailing Address			Installment Amount: \$
City, State, Zip Code			For Department Use Only

THIS FORM MUST ACCOMPANY ESTIMATED PAYMENTS

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State of Alaska  
Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, AK 99811-0420

## **Alaska Fisheries Business Tax Return**

**TO:**